

TAB-A

Prepared by Fiscal Div.

**General Requirements of the Agency
and/or the Fiscal Division Regarding Support Documentation
and Information Relative to Billing Other Government Agencies for
Refunds and Reimbursements**

Reference: Agency Regulation [REDACTED]

I In order that Agency officials may better be prepared to present to officials of other government operations the requirements of this Agency regarding billings for refunds and/or reimbursements adherence to the following outline will serve as detail support to Agency Regulation [REDACTED]

II Policy

Sufficient competent evidential matter should be obtained to establish the existence of any agreement or understanding to furnish services (including personal services) equipment, or supplies to other U. S. Government agencies, foreign governments, or others. Such evidence shall be in the form of:

- A. Written agreement
- B. Contract
- C. Purchase Order or letter order, or letter of commitment or understanding.
- D. In instances where security or other operating considerations prevent the obtaining of such a document, the Agency official who entered into the agreement shall prepare a memorandum setting forth the verbal agreement or arrangement.

III Procedure

Upon rendition of services or delivery of equipment or supplies a receipt, bill of lading, certificate, or other document evidencing

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that the Agency has fulfilled its obligations under the agreement or arrangement shall be obtained. If security or other operating considerations prevent the obtaining of any such document, the authorized official shall prepare a certificate of performance under the agreement.

IV Fiscal Division is to be furnished an additional copy of each such document (as accompanies the billing) for retention in its files for support to the Accounts Receivable recordation.

V Classification: Clear and complete information as to the Security Classification should be stated in the directive to the billing office. (Frequently memoranda ^{are} ~~is~~ classified secret and all the details and document support is unclassified.) If the document is classified it is necessary that the complete address be furnished; name of individual to contact, title, building address in full including room number.

VI Pricing: The total value of the transaction should be stated in dollar amount for the billing clerk. Frequently, it is impossible to reconcile the amounts on the requisitions with those shown on the delivery documents. Occasionally as a means of expeditious convenience a S. F. 1080 billing may be prepared by the requisitioning agency and the value as shown on this form may be another amount which leads to further compounding the confusion.

In order that the Fiscal Division Accounting Branch can properly establish the Accounts Receivable for the 1080 billing in the accounting records they must have information as to the fiscal year or years involved in event the settlement results in a reimbursement to the appropriation or appropriations. If the settlement results in a refund it is necessary that the allotment symbol or symbols applicable be included

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in addition to fiscal year or years in the memorandums to the Fiscal Division.

VII Follow Up

The Fiscal Division Accounting Office will age each billing that it has outstanding at the month end. This aging will be accomplished as of the last working day of every month.

Those billings which are 60 days old will be followed up by a letter of inquiry as to the status of the pending settlement. If there has not been any action or a satisfactory reply has not been received in 30 days from first follow up letter a second inquiry letter shall be prepared. If after 30 days no satisfactory action has been made in regard to the second follow up (the billing, then 120 days old) the Fiscal Division Accounting Branch will have done all within its power to effect settlement and will turn the file over to the Assistant Comptroller for further action.

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